IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

WRIT PETITION NO. 1627 OF 1991.

Godrej Soaps Ltd. & anr. ..Petitioners.
vs.
Union of India & ors. ..Respondents.

Shri Rafiq Dada with R.Ravindran for the petitioner.
Shri H.V. Mehta for the respondents.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 28-4-2005.

P.C.

1. In this case, show cause notice dated 10.4.1991 claiming differntial duty is the subject matter of challenge. Petitioners contended that no such show cause notice could have been issued during the period when goods were cleared under provisional assessment and final assessment orders are yet to be passed. Both the parties agree that the issue involved in this case is covered by the decision of this Court in the case of the petitioner itself in Writ Petition No.2941 of 1991, dated 3.11.2003 (unreported), to which one of us (Devadhar,J.) was a party.

2. In this view of the matter, show cause notice dated 10.4.1991 (Ex.G to the petition) is quashed and set aside. It will be open for the Revenue to

finalise the assessment for the period involved in the show cause notice following principles of natural justice in accordance with law. Petition is allowed with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

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